



**Sales Tax Exemption Certificate and Affidavit for  
Out-of-State Purchasers of Off-Road Vehicles**  
*Revised Statute 47:305.56*

Taxpayer Services Division  
P.O. Box 201  
Baton Rouge, LA 70821-0201  
(225) 219-7356 • (225) 231-6236 (Fax)

**PLEASE PRINT OR TYPE.**

Vehicle Model	Vehicle Year	Vehicle Make	Vehicle Identification Number
Sales Invoice Number		Sales Price	
Seller Dealership Name			Telephone Number
Location Address			
City		State	ZIP

**THE PURCHASER CERTIFIES THE FOLLOWING:**

- The purchaser is domiciled in \_\_\_\_\_ and a copy of the proof of residency is attached.  
name of state
- The purchaser's state of domicile provides a similar exemption. (Currently only Mississippi, Oklahoma and Tennessee).

**AFFIDAVIT OF TAX PAYMENT**

- The purchaser declares that this off-road vehicle will be brought or delivered to the purchaser's state of domicile, that it will not be used in Louisiana, and that the purchaser will pay the proper sales tax to his state of domicile within 60 days of the date of purchase or delivery, whichever is later.
- The purchaser understands that this exemption does not apply to local sales tax and failure to pay the sales tax to his state of domicile within the time allowed could result in an assessment for the Louisiana state sales tax.
- The purchaser understands that a copy of this exemption certificate and affidavit will be provided to the purchaser's state of domicile to ensure payment of the tax.
- The purchaser understands that making a false sworn statement is subject to state and federal statutes and may be punishable by fines and/or imprisonment.

Certification of Purchaser			
Print Purchaser's Name	Purchaser's Signature <b>X</b>		Date (mm/dd/yyyy)
Location Address ( <b>P.O. BOX NOT ACCEPTED</b> )			Telephone Number
City			State    ZIP
Print Witness's Name	Witness's Signature <b>X</b>		Date (mm/dd/yyyy)

**Notice to Dealers:** Louisiana residents are not eligible for this exemption. To ensure that the sales tax is properly paid to the purchaser's state of domicile, dealers are required to submit copies of all exemption certificate affidavits and residency documentation to the Louisiana Department of Revenue, Office Audit Division, Motor Vehicle Section, Post Office Box 66783, Baton Rouge, Louisiana 70896-6783, each month in which an exemption certificate affidavit was accepted. If the dealer has questions or needs to verify if a purchaser's state of domicile provides a similar exemption and therefore qualifies for the Louisiana sales tax exemption, contact the Office Audit Division at (225) 219 -2438.